IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 16TH AUGUST 2007 / 25TH SRAVANA 1929

WP(C).No. 21600 of 2007(U)

PETITIONER:

CATHERINE THOMAS, WIFE AND LEGAL HEIR
OF LATE K.T.THOMAS, 1-C AMBER PARK, CANNON SHED
ROAD, KOCHI-682011.

BY ADV. SMT.NISHA JOHN

RESPONDENTS:

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1. COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE, KANDAMKULATHY TOWERS, M.G.ROAD,
KOCHI-682 035.

2. ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE, AAYAKAR BHAVAN, KOZHIKODE-673 001.

BY ADV. SRI.P.K.RAVINDRANATHA MENON(SR.)
SRI.GEORGE K. GEORGE, SC FOR IT

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 16/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 21600 OF 2007

Dated this the 16th day of August, 2007

JUDGMENT

I do not think there is any ground to entertain this Writ Petition filed against consequential orders passed by the assessing officer in compliance with the Tribunal's order. If mistake is committed by the Officer, petitioner can seek rectification under Section 154 of the I.T. Act and if there is no mistake but it is the wrong view taken by the Officer, petitioner can file appeal, and if appeal is not maintainable, all non-appealable orders are revisable by the Commissioner under Section 264 of the I.T. Act. In view of the effective alternative remedy available to the petitioner before the statutory authorities, I decline to entertain the Writ Petition. Accordingly, W.P. is closed leaving freedom to the petitioner to pursue statutory remedy. If time for filing any statutory application is already over on account of filing of this Writ Petition, I direct such authority to entertain it after excluding the period of pendency of Writ Petition in this Court, that is from12.7.2007 to 16.8.2007.

(C.N.RAMACHANDRAN NAIR)
Judge